

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 0-005-083-136
[REDACTED])	
Petitioner.)	
)	DECISION
_____)	

This case arises from a timely protest of a State Tax Commission (Commission) staff decision denying the property tax reduction benefit for 2015. This matter was submitted for a decision based on the documents in the file. The Commission has reviewed the file and makes its decision thereon.

All property within the jurisdiction of this state is subject to property tax. A property tax reduction benefit is available to certain qualifying individuals. The benefit is in the form of payment of all or a portion of the applicant's property tax on the dwelling he/she owns and occupies. The payment is funded by state sales tax.

The amount of the property tax reduction benefit depends on the income received by a claimant and, if married, the claimant's spouse--the greater the income, the smaller the benefit.

[Redacted] (petitioner) submitted an application for a property tax reduction benefit on March 26, 2015. The staff of [Redacted] sent that application, together with other applications, to the Commission for review and processing.

In the petitioner's application for the property tax reduction benefit, she indicated by checking a box that she is a widow. However, information available to the Commission brought into question the petitioner's filing status.

A Notice of Intent to Deny Property Tax Reduction Benefit was sent to the petitioner to advise her of the determination that the application she filed with [Redacted] was denied because her filing status is in question.

The petitioner protested the intended action and provided a divorce decree from her second husband dated October 10, 2014.

Idaho Administrative Rule 700.07 states:

A widow/widower is a person who has not remarried after the death of their spouse or whose subsequent marriage has been annulled.

In the present case, the petitioner filed a claim as widow. The divorce decree provided proves that the petitioner was remarried after the death of her spouse. The petitioner must be denied the property tax reduction benefit for 2015.

WHEREFORE, the decision of the State Tax Commission staff to deny the property tax reduction benefit for 2015 is APPROVED and MADE FINAL.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this _____ day of _____ 2015.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2015, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
